

## Form SS-16a Completion Instructions

Item A	Enter the calendar month covered by the report.
Column B	Enter the social security number of the Commissioner or deputy.
Column C	Enter the name of the Commissioner or deputy.
Column D	Enter the wages subject to social security. Report up to your maximum amount as determined by Rule 53 of the Rules of Civil Procedure, but no more than \$128,700 for 2018.
Column E	Enter the social security tax due on the wages reported in Column D. Multiply the wages by 6.20%.
Column F	Enter the wages subject to Medicare. Report up to your maximum amount as determined by Rule 53 of the Rules of Civil Procedure.
Column G	Enter the Medicare tax due on the wages reported in Column F. Multiply the wages by 1.45%.
Column H	Enter the wages subjected to Federal and State taxes. (Deduct the KRS contribution if applicable. The KRS contribution should only be deducted from the State and Federal wages. The contribution is taxable for Social Security and Medicare taxes). Enter the KRS contribution amount in the appropriate column on the SS-16a Continuation Page.
Column I	Enter the amount of federal income tax withheld.
Column J	Enter the amount of state income tax withheld.
Column K	Enter the amount of elective deferrals to a deferred compensation plan (401(k) or 457(b)).
Item L	Enter the amount of FICA tax due. (Total of Columns E and G.)
Item M	Enter the check number for the FICA tax check.

**Reminder:** The form is to be mailed to the Social Security Coverage & Reporting Branch, PO Box 639, Frankfort KY 40602-0639 no later than the fifth day of the month following receipt of fees or salary for the previous month. Indicate such month in Box A, "Period Ending". Add columns E and G together to calculate the amount of FICA tax due. Enter the amount on Line L. Send one check payable to the Kentucky State Treasurer for this amount. Enter the check number on Line M. When submitting Federal and State income taxes, please enclose a separate check for the federal income tax in column I and a separate check for the state income tax in column J, each made payable to the Kentucky State Treasurer.

Master Commissioner must submit 12 forms for the tax year, or, one for each month served. Multiple months **cannot** be included on one report. If no fees or salary is earned in a month, a zero report is required. Zero reports are also due by the fifth day of the month following the previous month.

If you resign or any personal information changes, please notify this office as soon as possible to insure personnel data remains up to date.

An example of a completed Form SS-16a is included below

**Commonwealth of Kentucky**  
**Social Security Coverage and Reporting Branch**  
**2018 Monthly Report of Commissioner Wages and Taxes**

<b>0000</b>	<b>Thoroughbred County Master Commissioner</b>	<b>(A) Period Covered:</b> <u>January 2018</u>
-------------	--	--

This original PINK form is to be mailed to the Social Security Coverage and Reporting Branch, PO Box 639, Frankfort KY 40602-0639, no later than the fifth day of the month following receipt of fees or salary for the previous month. Indicate such month in Box A, "Period Covered". Include ONE check made payable to the Kentucky State Treasurer for the total amount of the social security and medicare taxes in columns E and G. When submitting federal and state income taxes, include a separate check for the total federal income tax in column I and a separate check for the total state income tax in column J, each made payable to the Kentucky State Treasurer. A form must be submitted for each month you serve as Master Commissioner. Multiple months cannot be submitted on one report. If no fees or salary is received in a month, a zero report must be submitted. A zero report is also due by the 5th day of the following month.

(B) Social Security Number	(C) Name	(D) Soc Sec Wages	(E) SS Tax @6.20%	(F) Medicare Wages	(G) Medi Tax @1.45%	(H) FIT/SIT Wages	(I) Federal income tax	(J) State income tax	(K) Deferred Comp
000-00-0000	Bill Smith	\$4,000.00	\$248.00	\$4,000.00	\$58.00	\$3,900.00	\$440.40	\$213.16	\$100.00
<b>TOTALS-----&gt;</b>		\$4,000.00	*\$248.00	\$4,000.00	*\$58.00	\$3,900.00	**\$440.40	**\$213.16	\$100.00

**DO NOT staple checks to Form**

(L) \$ 306.00  
(M) Check # 1234

\*Add the totals of columns E and G together to calculate the amount of Social Security and Medicare tax due. Enter the amount on Line L.  
\*Send ONE check payable to the Kentucky State Treasurer for this amount. Enter the check number on Line M.  
\*If applicable, deduct the KRS contribution and/or Deferred Comp contribution from the Medicare wages in Column F for the taxable Fed/State wages to enter in Column H.  
\*Send ONE check for the total Federal Income Tax in column I and ONE check for the total State Income Tax in column J, each payable to the Kentucky State Treasurer.  
\*Send original PINK form. **Note: If no fees or salary is received in a month, you MUST submit a zero report**

FOR OFFICIAL USE ONLY	FOR OFFICIAL USE ONLY
PRU: 960 Type: _____ Pay Date: ____/____/2018 Tran Code: 1602 Cab/Dept: 99-960 Seg #: _____ SSN: _____	PRU: 960 Type: M Pay Date: ____/____/2018 Tran Code: 1602 Cab/Dept: 99-960 Seg #: _____ SSN: _____
Wage: _____ ER Cont: _____ EE Cont: _____	Wage: _____ ER Cont: _____ EE Cont: _____
CK #: _____ CK Amt: _____ DOC #: _____	CK #: _____ CK Amt: _____ DOC #: _____

**THIS FORM IS FOR THE 2018 REPORT YEAR ONLY**

The above example applies to Master Commissioners who **are not** making contribution to the Kentucky Retirement System (KRS). If you are participating in KRS, see the sample for Form SS-16 and Form SS-16a (KRS Members).